

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>UPSHUR</b>				
<b>Fiscal Year:</b>	<b>2009 - 2010</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>
<b>Contact:</b>	<b>William A. Parker</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-472-0535</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

### REVENUES

280	Reserve for Encumbrances		-	-	-
299	Unencumbered Fund Balance	550,000	550,000	27,500	27,500
301-01	Property Tax Current Year	3,460,378	3,460,378		-
301-02-05	Prior Year Taxes	70,000	70,000		-
301-06	Supplemental Taxes	55,000	55,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	-	-		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	65,000	65,000		-
303	Dog Taxes	1,500	1,500		-
304	Property Transfer Tax	115,000	115,000		-
305	Coal Severance Tax	-	-	145,000	145,000
306	Gas & Oil Severance Tax	135,000	135,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	200	200		-
309	Hotel Occupancy Tax	1,000	1,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	200	200		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	3,000	3,000		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	190,000	190,000		-
323	State Grants	300,000	300,000		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	20,000	20,000		-
330	Sheriff's Earnings	7,500	7,500		-
331	County Clerk's Earnings	140,000	140,000		-
332	Circuit Clerk's Earnings	25,000	25,000		-
333	Prosecuting Attorney's Earnings	500	500		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	5,000	5,000		-

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<b>Phone No:</b>	<b>304-472-0535</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

336	Map Sales	-	-	-	-
337	Clerk Deed Fees	15,000	15,000	-	-
339	Parks & Recreation Fees	50,000	50,000	-	-
340	Rents & Concessions	2,400	2,400	-	-
341	Landfill/Incinerator Fees	-	-	-	-
342	Airport Revenue	-	-	-	-
343	Cemetery Revenue	-	-	-	-
344	Ambulance Fees	-	-	-	-
345	Emergency Services Fees	-	-	-	-
346	Emergency 911 Fee	-	-	-	-
347	Special Patrol/Security Systems	-	-	-	-
348	Franchise Agreement	67,500	67,500	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	12,500	12,500	-	-
351	Jail Fees	100,000	100,000	-	-
361	Fines, Fees & Court Costs	40,000	40,000	-	-
362	Regional Jail Operations Partial Reim.	5,000	5,000	-	-
365	Interest Earned	-	-	-	-
366	Miscellaneous Revenue	-	-	-	-
367	Sheriff's Commission	15,000	15,000	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	-	-	-	-
370	Gaming Income	25,000	25,000	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	-	-	-	-
373	Video Lottery	50,000	50,000	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
380	Contributions/Transfer from Other Entities	-	-	-	-
381	Charges to Other Entities	-	-	-	-
382	Refunds/Reimbursements (External Sources)	2,472	2,472	-	-
383	Parking	-	-	-	-
384	Sale of Fixed Assets	-	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-	-
388	Transfers From Other Funds	-	-	-	-
390	Emergency 911 Reimbursement	616,869	616,869	-	-
391	Dog & Kennel Reimbursement	25,000	25,000	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	63,550	63,550	-	-

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<b>Phone No:</b>	<b>304-472-0535</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
394	General School Reimbursements	60,000	60,000		-
395	Magistrate Court Reimbursements	25,000	25,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	435,000	435,000		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	170,431	170,431		-
<b>Total Revenues</b>		<b>6,925,000</b>	<b>6,925,000</b>	<b>172,500</b>	<b>172,500</b>
<b>General Government Expenditures</b>					
401	County Commission	364,035	364,035	-	-
402	County Clerk	351,872	351,872	-	-
403	Circuit Clerk	233,781	233,781	-	-
404	Sheriff-Treasurer	328,348	328,348	-	-
405	Prosecuting Attorney	456,441	456,441	-	-
406	Assessor	222,146	222,146	-	-
407	Assessor's Valuation Fund	170,431	170,431	-	-
408	Statewide Computer Network	36,000	36,000	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	102,445	102,445	-	-
413	Elections-County Clerk	85,534	85,534	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	87,752	87,752	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	912,603	912,603	132,500	132,500
425	Other Buildings	40,000	40,000	30,000	30,000
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	82,500	82,500	-	-
429	Regional Development Authority	7,500	7,500	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	166,078	166,078	-	-
433	Geographic Information System	-	-	10,000	10,000
434	Airports	86,889	86,889	-	-

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435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	-	-	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	15,000	15,000	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	-	-	-
<b>Total General Government Expenditures</b>		<b>3,749,355</b>	<b>3,749,355</b>	<b>172,500</b>	<b>172,500</b>
<b>Public Safety Expenditures</b>					
700	Sheriff-Law Enforcement	775,238	775,238	-	-
701	Sheriff-Service of Process	60,346	60,346	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	540,000	540,000	-	-
705	Home Confinement	63,550	63,550	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	47,798	47,798	-	-
712	Communication Center	616,869	616,869	-	-
713	Fire Department	10,000	10,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	63,703	63,703	-	-
716	Dog Warden/Humane Society	114,950	114,950	-	-
717	Central Garage	-	-	-	-

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718	Flood Control	3,900	3,900	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	194,512	194,512	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-

<b>Total Public Safety Expenditures</b>	<b>2,490,866</b>	<b>2,490,866</b>	<b>-</b>	<b>-</b>
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### Health & Sanitation Expenditures

800	Local Health Department	-	-	-	-
801	Mental Health	5,000	5,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	800	800	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

<b>Total Health &amp; Sanitation Expenditures</b>	<b>5,800</b>	<b>5,800</b>	<b>-</b>	<b>-</b>
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### Culture & Recreation Expenditures

900	Parks & Recreation	152,750	152,750	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-

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905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	86,911	86,911	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	61,000	61,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	107,103	107,103	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>407,764</b>	<b>407,764</b>	<b>-</b>	<b>-</b>
<b>Social Services Expenditures</b>					
950	Social Services	81,715	81,715	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
<b>Total Social Services Expenditures</b>		<b>81,715</b>	<b>81,715</b>	<b>-</b>	<b>-</b>
<b>Capital Projects Expenditures</b>					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-

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978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	87,000	87,000	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	102,500	102,500	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
<b>Total Capital Projects Expenditures</b>		<b>189,500</b>	<b>189,500</b>	<b>-</b>	<b>-</b>
<b>SUMMARY</b>					
General Government Expenditures		3,749,355	3,749,355	172,500	172,500
Public Safety Expenditures		2,490,866	2,490,866	-	-
Health & Sanitation Expenditures		5,800	5,800	-	-
Culture & Recreation Expenditures		407,764	407,764	-	-
Social Services Expenditures		81,715	81,715	-	-
Capital Projects Expenditures		189,500	189,500	-	-
<b>GRAND TOTAL ALL EXPENDITURES</b>		<b>6,925,000</b>	<b>6,925,000</b>	<b>172,500</b>	<b>172,500</b>
<b>TOTAL REVENUES</b>		<b>6,925,000</b>	<b>6,925,000</b>	<b>172,500</b>	<b>172,500</b>

### GAS & OIL SEVERANCE TAX

#### Revenue

Gas & Oil Severance	<u>135,000</u>
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Phone No: 304-472-0535

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

### Expenditure

General Government	<u>135,000</u>
Public Safety	<u>0</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>135,000</u>



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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

### Press Control G for Correction List

612 Amount that should be budgeted for Statewide Computer Network, Acct #408, is \$36,324.